

By its Judgement of 8 November 2022 No.47-II the Constitutional Court of the Russian Federation assessed constitutionality of item 37 of the Rules for the collection, calculation, payment and recovery of the recycling fee for self-propelled machines and (or) trailers to them, as well as the return and crediting of overpaid or overcharged amounts of the fee, approved by the Government Decree of 6 February 2016 No. 81.

The above provision became subject to examination insofar as it served as the basis for refusing to pay interest on overcharged recycling fees when they are returned to the payer.

The challenged legal provision was recognized as contravening the Constitution of the Russian Federation to the extent that in the system of current legal regulation it, while establishing a prohibition on the payment of interest on the return of excessively recovered recycling fees, does not provide for a simplified procedure for restoration of the property rights of the payer of the recycling fee, violated by the excessive collection of this fee.

Until the Government of the Russian Federation makes appropriate changes in the current legal regulation, for payment of interest on excessively collected (including by sending a notification of payment by the authorized body) recycling fees when they are returned to the payer shall be applied by analogy to the interest payment procedure provided for in Article 79 of the Tax Code of the Russian Federation for cases of excessive collection of tax, fees, insurance contributions.